



Order Filed on December 23, 2020
by Clerk
U.S. Bankruptcy Court
District of New Jersey

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY
Caption in Compliance with D.N.J. LBR 9004-1

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In re:

NEW ENGLAND MOTOR FREIGHT, INC., *et al.*,¹

Debtors.

Chapter 11

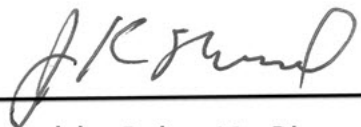
Case No. 19-12809 (JKS)

(Jointly Administered)

**ORDER GRANTING THE LIQUIDATING TRUSTEE'S FOURTH OMNIBUS
OBJECTION TO CERTAIN CLAIMS TO BE RECLASSIFIED OR
DISALLOWED AND EXPUNGED**

The relief set forth on the following pages, numbered two (2) through and including four (4), is hereby **ORDERED**.

**DATED: December 23,
2020**



Honorable John K. Sherwood
United States Bankruptcy Court

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Debtor: New England Motor Freight, Inc., *et al.*

Case No.: 19-12809 (JKS)

Caption: Order Granting the Liquidating Trustee's Fourth Omnibus Objection to Certain Claims to be Reclassified or Disallowed and Expunged

Upon the fourth omnibus objection (the "Omnibus Objection")² of the Liquidating Trustee appointed in the above-captioned Chapter 11 Cases, seeking entry of an order, pursuant to sections 105(a) and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2, (i) disallowing and expunging the Disallowed Claims set forth on Exhibit A and Exhibit B to this Order because each such claim (a) states an amount owed of zero dollars, or (b) has been superseded, and (ii) reclassifying the Reclassified Claims set forth on Exhibit C to this Order because each such claim is for the provision of goods or services received by the Debtors more than twenty (20) days before the Petition Date; and the Court having jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334; and venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and consideration of the Omnibus Objection being a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that proper and adequate notice of the Omnibus Objection has been given and that no other or further notice is necessary; and upon the record herein; and the Court having determined that the relief sought by the Omnibus Objection is in the best interests of the Debtors, their estates, and creditors; and after due deliberation and good and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Omnibus Objection is GRANTED as set forth herein.
2. The Disallowed Claims listed on Exhibit A and Exhibit B attached to this Order are hereby disallowed and expunged in their entirety.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Omnibus Objection.

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Debtor: New England Motor Freight, Inc., *et al.*
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3. The Reclassified Claims listed on Exhibit C attached to this Order are hereby reclassified as general unsecured claims.

4. For the avoidance of doubt, nothing in the Omnibus Objection or this Order shall be deemed or construed to (a) constitute an admission as to the validity or priority of any claim against the Debtors, (b) an implication or admission that any particular claim is of a type specified or defined in this Order or the Omnibus Objection, and/or (c) constitute a waiver of the Liquidating Trustee's rights to dispute any claim on any grounds.

5. The Liquidating Trustee, the Debtors, their claims and noticing agent (Donlin, Recano & Company, Inc.), and the Clerk of this Court are authorized to take any and all actions that are necessary or appropriate to give effect to this Order.

6. The objection to each Disallowed Claim and Reclassified Claim, as addressed in the Omnibus Objection and as set forth in Exhibit A, Exhibit B, and Exhibit C attached hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each such Disallowed Claim and Reclassified Claim that is the subject of the Omnibus Objection and this Order. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter that involves such claimant and shall not stay the applicability and/or finality of this Order with respect to any other contested matters addressed in the Omnibus Objection and this Order.

7. The requirement set forth in Local Rule 9013-1(a)(3) that any motion or other request for relief be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Omnibus Objection or otherwise waived.

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Debtor: New England Motor Freight, Inc., *et al.*

Case No.: 19-12809 (JKS)

Caption: Order Granting the Liquidating Trustee's Fourth Omnibus Objection to Certain Claims to be Reclassified or Disallowed and Expunged

8. Notwithstanding any applicability of any of the Bankruptcy Rules, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

9. The Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation of this Order.

EXHIBIT A

NEW ENGLAND MOTOR FREIGHT, INC., ET AL
CASE NO.: 19-12809 (JKS)

PRIORITY - TAX CLAIMS

Claims to be Expunged						Notes
Debtor Name	Creditor Name & Address	Date Filed	Claim No.	Claim Amount	Claim Class	Basis for Objections
NEW ENGLAND MOTOR FREIGHT, INC.	FL- DEPT OF REVENUE FREDERICK F RUDZIK ESQ PO BOX 6668 TALLAHASSEE, FL 32314-6668	12/6/2019	1324	\$ -	Priority	Tax Priority Claim - Claim amount is stated as zero on Proof of Claim - Not considered late filed as it amends claim #3 that was filed prior to the government bar date of August 12, 2019
NEW ENGLAND MOTOR FREIGHT, INC.	IRS- DEPT OF THE TREASURY INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101	11/22/2019	1312	\$ -	Priority	Tax Priority Claim - Claim amount is stated as zero on Proof of Claim - Not considered late filed as it amends claim #144 that was filed prior to the government bar date of August 12, 2019
APEX LOGISTICS, INC.	IRS- DEPT OF THE TREASURY INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101	11/22/2019	1314	\$ -	Priority	Tax Priority Claim - Claim amount is stated as zero on Proof of Claim - Not considered late filed as it amends claim #185 that was filed prior to the government bar date of August 12, 2019
CARRIER INDUSTRIES, INC.	IRS- DEPT OF THE TREASURY INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101	11/22/2019	1315	\$ -	Priority	Tax Priority Claim - Claim amount is stated as zero on Proof of Claim - Not considered late filed as it amends claim #222 that was filed prior to the government bar date of August 12, 2019
NEMF LOGISTICS, LLC	IRS- DEPT OF THE TREASURY INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101	11/22/2019	1316	\$ -	Priority	Tax Priority Claim - Claim amount is stated as zero on Proof of Claim - Not considered late filed as it amends claim #187 that was filed prior to the government bar date of August 12, 2019
JANS LEASING CORP.	IRS- DEPT OF THE TREASURY INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101	11/22/2019	1317	\$ -	Priority	Tax Priority Claim - Claim amount is stated as zero on Proof of Claim - Not considered late filed as it amends claim #188 that was filed prior to the government bar date of August 12, 2019
NEMF WORLD TRANSPORT, INC.	IRS- DEPT OF THE TREASURY INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101	11/22/2019	1318	\$ -	Priority	Tax Priority Claim - Claim amount is stated as zero on Proof of Claim - Not considered late filed as it amends claim #189 that was filed prior to the government bar date of August 12, 2019
NEW ENGLAND MOTOR FREIGHT, INC.	MA- DEPT OF REVENUE BANKRUPTCY UNIT PO BOX 9564 BOSTON, MA 02114	6/18/2019	50000	\$ 272,877.11	Priority	Tax Priority Claim - Duplicative of and superseded filed claim #138, which was resolved per court order docket [1154]
NEW ENGLAND MOTOR FREIGHT, INC.	OH- BUREAU OF WORKERS COMPENSATION PO BOX 15567 COLUMBUS, OH 43215-0567	4/26/2019	258	\$ -	Priority	Tax Priority Claim - unliquidated; amount not stated on Proof of Claim

NEW ENGLAND MOTOR FREIGHT, INC., ET AL
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PRIORITY - TAX CLAIMS

Claims to be Expunged					
Debtor Name	Creditor Name & Address	Date Filed	Claim No.	Claim Amount	Claim Class
EASTERN FREIGHT WAYS, INC.	OH- BUREAU OF WORKERS COMPENSATION PO BOX 15567 COLUMBUS, OH 43215-0567	7/8/2019	1238	\$ 3,474.16	Priority
NEW ENGLAND MOTOR FREIGHT, INC.	PA- DEPT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	12/2/2019	1320	\$ -	Priority

Notes
Basis for Objections
Tax Priority Claim - Duplicative of and supeseded by filed claim #1216
Tax Priority Claim - Claim amount is stated as zero on Proof of Claim - Not considered as late filed as it amends claims #519, #1237 and #1311, of which claim #519 was filed prior to the government bar date of August 12, 2019

TOTAL EXPUNGED CLAIMS:	11 Claims \$ 276,351.27
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EXHIBIT B

NEW ENGLAND MOTOR FREIGHT, INC., ET AL
CASE NO.: 19-12809 (JKS)

OTHER PRIORITY CLAIMS - UNLIQUIDATED

Claims to be Expunged						Basis for Objections
Debtor Name	Creditor Name & Address	Date Filed	Claim No.	Claim Amount	Claim Class	
NEW ENGLAND MOTOR FREIGHT, INC.	WARN ACT LITIGATION KLEHR HARRISON HARVEY BRANZBURG LLP CHARLES A ERCOL AND RONA J ROSEN 10000 LINCOLN DR EAST STE 201 MARLTON, NJ 08053	6/18/2019	100000	\$ -	Priority	Scheduled as Contingent/Unliquidated/Disputed claim
TOTAL:						
			1 Claims	\$	-	

EXHIBIT C

NEW ENGLAND MOTOR FREIGHT, INC., ET AL
CASE NO.: 19-12809 (JKS)

**PRIORITY - OTHER PREPETITION LIABILITIES
RECLASSIFICATION**

Claims Asserted on the Basis of Pre-petition Event - To Be Reclassified						Proposed Treatment		Basis for Objections
Debtor Name	Creditor Name & Address	Date Filed	Claim No.	Claim Amount	Claim Class	Allowable Amount	Allowable Class	
NEW ENGLAND MOTOR FREIGHT, INC.	B AND K ELECTRIC MICHAEL ONEILL 55 FISHS LN WARWICK, RI 02886	4/15/2019	156	\$ 7,965.99	Priority	\$ 7,965.99	General Unsecured	Pre-petition service
NEW ENGLAND MOTOR FREIGHT, INC.	CERTIFIED FLOORCOVERING INSTALLATIONS AND SERVICES SCOTT TREGASKIS 730 PASADENA DR ERIE, PA 16505	3/27/2019	84	\$ 6,720.56	Priority	\$ 6,720.56	General Unsecured	Pre-petition service
NEW ENGLAND MOTOR FREIGHT, INC.	EMPACO EQUIPMENT CORP KRISTOPHER IMMEL RODERICK LINTON BELFANCE LLP 50 S MAIN ST 10TH FLOOR AKRON, OH 44308	6/18/2019	1072	\$ 16,038.31	Priority	\$ 16,038.31	General Unsecured	Pre-petition goods
NEW ENGLAND MOTOR FREIGHT, INC.	GENERAL TRUCKING REPAIR LLC JAROSLAW SKOWRONSKI 745 ROUTE 17 NORTH 2ND FLR CARLSTADT, NJ 07072	5/31/2019	694	\$ 24,125.45	Priority	\$ 24,125.45	General Unsecured	Pre-petition goods
NEW ENGLAND MOTOR FREIGHT, INC.	JKPM TRANSPORTATION CONSULTING LLC RICHARD BOWDEN 5205 CHESTERWOOD WAY SOMERSET, NJ 08873-5907	3/22/2019	65	\$ 8,315.00	Priority	\$ 8,315.00	General Unsecured	Pre-petition service
NEW ENGLAND MOTOR FREIGHT, INC.	PRICEMASTER CORP ALEMA NAJIMI 5707 31ST AVE WOODSIDE, NY 11377-1210	5/20/2019	398	\$ 2,305.55	Priority	\$ 2,305.55	General Unsecured	Pre-petition goods
NEW ENGLAND MOTOR FREIGHT, INC.	RADICI PLASTICS USA RANDY STEELE 960 SEVILLE RD WADSWORTH, OH 44281-8316	6/18/2019	1156	\$ 3,325.00	Priority	\$ 3,325.00	General Unsecured	Pre-petition cargo claim
NEW ENGLAND MOTOR FREIGHT, INC.	ROBERT FISCHER SVC INC ROBERT M FISCHER 2050 FLETCHER COVE HUMMELSTOWN, PA 17036-8994	5/22/2019	522	\$ 280.43	Priority	\$ 280.43	General Unsecured	Pre-petition goods
NEW ENGLAND MOTOR FREIGHT, INC.	SPOTLESS CLEANING TASHA AVERY-QUERIN 13 NEW BROADWAY WESTFIELD, MA 01085	5/28/2019	605	\$ 2,000.00	Priority	\$ 2,000.00	General Unsecured	Pre-petition service

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**PRIORITY - OTHER PREPETITION LIABILITIES
RECLASSIFICATION**

Claims Asserted on the Basis of Pre-petition Event - To Be Reclassified						Proposed Treatment		Basis for Objections
Debtor Name	Creditor Name & Address	Date Filed	Claim No.	Claim Amount	Claim Class	Allowable Amount	Allowable Class	
NEW ENGLAND MOTOR FREIGHT, INC.	TRIGLIA TRANSPORTATION CO ROSEMARY LYNCH PO BOX 218 DELMAR, DE 19940	2/25/2019	16	\$ 42,165.73	Priority	\$ 42,165.73	General Unsecured	Pre-petition service
NEW ENGLAND MOTOR FREIGHT, INC.	VAN BRUNT AND SON INC JOHN M BARRY 7 APPLE LN CALIFON, NJ 07830-3122	2/25/2019	15	\$ 12,850.00	Priority	\$ 12,850.00	General Unsecured	Pre-petition service
TOTAL:						11 Claims \$ 126,092.02	Priority	
						\$ 126,092.02	General Unsecured	